

Department of Finance <div style="text-align: center;"> STATE OF CALIFORNIA MANUAL OF STATE FUNDS </div>		Fund: 0997 PAGE 1 Renumbered From:
<u>Legal Title</u> Fund Code Reserved for CALSTARS General Fixed Asset Account Group Reporting		
<u>Legal Citation/Authority</u> None.		
<u>Fund Classification</u> <u>GAAP Basis</u> CALSTARS Only.	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Various Unclassified Funds.	
<u>Purpose</u> The Department of Finance created some fictitious funds for use in the California State Accounting and Reporting System (CALSTARS). These dummy funds exist solely to facilitate transactions in CALSTARS and are not legal funds. This code represents one of these CALSTARS funds. This fund allows CALSTARS agencies to automate their general fixed asset account group.		
<u>Administering Agency/Organization Code</u> See Purpose.		
<u>Major Revenue Source</u> See Purpose.		
<u>Disposition of Fund (upon abolishment)</u> See Purpose.		
<u>Appropriation Authority</u> See Purpose.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because this fund is classified as a Nongovernmental Cost Fund. This fund is used for CALSTARS purposes only.		
<u>Comments/Historical Information</u>		